

## REMARKS/ARGUMENTS

Claims 24-35 remain in the application for consideration of the Examiner.

Reconsideration and withdrawal of the outstanding rejections are respectfully requested in light of the above amendments and following remarks.

The amendments filed on January 27, 2006 were objected by the Examiner because they were not fully responsive to the prior Office Action failing to mention that the **removable** protective material is removed before the lid is adhered on the second surface.

No document in the prior art discloses a removable protective material.

Applicants have amended the present claims to avoid the Examiner's objections. The substance of Claim 24 is rewritten as two claims: amended Claim 24 and new Claim 45. Claim 24 is drawn to the wafer with the protective material coating present prior to adding the lid. The elements have been reordered to clarify the location of the integrated circuits. Claim 45 adds the lid after removing the protective coating.

In light of the above, it is respectfully submitted that enter of the amendment filed January 27, 2006 and this supplement thereto will place the present application in condition for allowance. Accordingly, a notice to that effect is respectfully requested.

Respectfully submitted,

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